

EXHIBIT J

>> -----Original Message-----

>> From: hayashi motoki [<<mailto:mhayashi@tatsunoko.co.jp>> <mailto:mhayashi@tatsunoko.co.jp>]

>> Sent: Tuesday, October 30, 2007 6:16 PM

>> To: Christy Pawlak

>> Cc: Koki Narushima; ???? ?; Brian Wetherby

>> Subject: Re: Theatrical Macross draft

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>> [REDACTED], they made underground approach to Tatsunoko recently.

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>> Big West has an intention of distributing the derivative pictures
>> of "Macross" produced by them in the overseas territories and
>> wants to inquire of Harmony Gold about its feasibility through
>> the intermediary of Tatsunoko. Under the current applicable
>> Japanese laws, as long as different artwork is used, it is possible
>> for Big West to produce derivative pictures in Japan with the title
>> of "Macross" even without obtaining an approval from its copyright
>> owner, Tatsunoko and they have done it already in the past.

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>> As a matter of course, it would be necessary to seek Harmony Gold's
>> approval in order to distribute such derivative programs in North
>> America. In this connection, would Harmony Gold have will to consider
>> such request and review acceptance under certain terms and conditions?
>> We, as the licensor of the underlying property, give priority to
>> interest of the licensee doing best to protect the granted rights.
>> So, please let us hear your opinion and comment regarding this case.

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>> Sincerely,

>> Motoki Hayashi

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